

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 7TH FEBRUARY 2007 / 18TH MAGHA 1928

OP.No. 6396 of 2002(J)

PETITIONER:

TEAK TAX PROCESSING COMPLEX LTD.,
KANJIKODE WEST, P.B.NO.501, PALAKKAD 678623,
REPRESENTED BY A.J.PAI, MANAGING DIRECTOR.

BY ADV. SRI.K.B.MUHAMED KUTTY
SRI.K.M.FIROZ

RESPONDENTS:

1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE,PALAKKAD.
2. THE SALES TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, PALAKKAD, REPRESENTED BY ITS
ASSISTANT SECRETARY.
3. THE TAHSILDAR, REVENUE RECOVERY,PALAKKAD
4. THE BRANCH MANAGER, STATE BANK OF INDIA,
KANJIKODE.
5. THE CHIEF MANAGER, CANARA BANK,
SULTANPET, PALAKKAD.

BY ADV. SRI.V.M.KURIAN
SRI.A.V.THOMAS
SRI.MATHEW B. KURIAN
SRI.K.T.THOMAS
GOVT.PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 07/02/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON C.M.P.NO.11306/2002 IN O.P.NO.6396/2002

DISMISSED.

7-2-2007

SD/- KURIAN JOSEPH, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. TRUE COPY OF THE MINUTES OF THE PROCEEDINGS OF BOARD FOR INDUSTRIAL AND FINANCIAL RECONSTRUCTION (BIFR) DT. 7-11-2000

EXT.P2. TRUE COPY OF THE HEARING NOTICE ISSUED BY THE BIFR DT. 14-2-2002

EXT.P3. TRUE COPY OF THE ASSESSMENT ORDER FOR 1995-96 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DT. 23-2-2000

EXT.P4. TRUE COPY OF THE APPEAL PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT DT. 15-1-2001

EXT.P5. TRUE COPY OF THE POSTING NOTICE ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER DT. 17-3-2001

EXT.P6. TRUE COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.1 ISSUED BY THE THIRD RESPONDENT TO THE PETITIONER DT. 5-3-2001

EXT.P7. TRUE COPY OF THE REVENUE RECOVERY NOTICE IN FORM NO.10 ISSUED BY THE THIRD RESPONDENT TO THE PETITIONER DT. 5-3-2001

EXT.P8. TRUE COPY OF THE LETTER WITH PROHIBITORY ORDER ISSUED BY THE THIRD RESPONDENT TO THE 4TH RESPONDENT DT. 4-1-2002.

EXT.P9. TRUE COPY OF THE LETTER SENT TO THE PETITIONER INFORMING THE PROHIBITORY ORDER BY THE 5TH RESPONDENT DT. 22-1-2002.

EXT.P10. TRUE COPY OF THE JUDGMENT OF THIS COURT IN MODISTONE LTD. V. STATE OF KERALA (1999) 1 KLT 151.

/ TRUE COPY /

KURIAN JOSEPH, J.

O.P.No.6396 of 2002

Dated this the 7th day of February, 2007

JUDGMENT

The challenge is on Exts.P6 and P7 notices for recovery of sales-tax arrears. The sole contention taken by the petitioner was that proceedings were pending before the BIFR. There is no dispute on the legal position that mere pendency of proceedings before the BIFR cannot be a bar for recovery of sales-tax arrears. The writ petition is therefore, dismissed. However, it is made clear that the dismissal of the writ petition will not stand in the way of the petitioner taking recourse to the relief, if any, available to him under any other statute.

(KURIAN JOSEPH, JUDGE)

ahg.

KURIAN JOSEPH, J.

O.P.NO.6396/2002

JUDGMENT

7th February, 2007